IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEBRASKA

UNITED STATES OF AMERICA,) CASE NO. 4:06CV3018
Plaintiff,)
vs.	
ALFRED W. EARL and JOYCE I. EARL,	ORDER
Defendants,)
and)
KATHERINE WINTER,)
Interested Party.)

The Court scheduled a telephonic conference in this case to explore the meaning, if any, of the Response to the Clerk's Entry of Default docketed at Filing No. 9. In addition to the undersigned, the conference participants were Assistant United States Attorney Paul Boeshart, who appeared on behalf of the Plaintiff, and Katherine Winter, who is not an attorney but participated on behalf of the Defendants.

Based on that conversation, the Court makes the following findings:

- Katherine Winter, the Defendants' daughter, holds a durable power of attorney for each of the Defendants, Alfred W. Earl and Joyce I. Earl;
- The documents entitled "Durable Power of Attorney" that establish the broad power bestowed upon Katherine Winter by the Earls were sent to the Court by Ms. Winter, and the documents have been docketed at Filing Nos. 10 and 11;

3. The Durable Power of Attorney documents expressly state Katherine Winter's

authority to conduct or to abandon litigation and to conduct transactions

involving real property on behalf of the Earls (Filing Nos. 10 and 11 at ¶¶ 5

and 14);

4. The notation that appears on Filing No. 9 does not constitute an appearance

in this matter by Joyce I. Earl, and the Defendants do not wish to enter an

appearance in this matter; and

5. In exercising her power of attorney on behalf of the Defendants, Katherine

Winter has represented to the Court that the Defendants will not oppose the

Government's actions in this case.

IT IS ORDERED:

Because the Defendants have made no appearance in this case, this action may

proceed.

Dated this 7th day of June, 2006.

BY THE COURT:

s/Laurie Smith Camp
United States District Judge

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